

EXHIBIT A

and H. Arnold Steinberg (collectively “Defendants”), by their undersigned counsel, hereby serve this initial disclosure statement. Defendants make this disclosure based on the information reasonably available to them as of the date hereof. Defendants reserve the right to add to or amend the disclosures contained herein.

Defendants do not, by making these disclosures, waive any rights or objections they may have with respect to discovery, including their right to object to discovery on the basis of relevancy, privilege, undue burden or any other valid objection. Defendants reserve all of their rights to object to the use of any information provided herein, for any purpose, in whole or in part, in any subsequent proceeding in this action or any other action.

I. Disclosures

A. Rule 26(a)(1)(A): Individuals likely to have discoverable information

Pursuant to Federal Rule 26(a)(1)(A), Defendants identify the following individuals likely to have discoverable information that Defendants may use to support their defenses. Those individuals listed below may be contacted through Defendants’ undersigned Counsel, Shearman & Sterling LLP, 599 Lexington Avenue, New York, New York, at telephone number (212) 848-4000.

Jean C. Monty
 Terence J. Jarman
 Michael T. Boychuk
 Marc A. Bouchard
 Serge Fortin
 Stewart Verge
 Richard J. Currie
 Thomas Kierans
 Stephen P. Skinner
 H. Arnold Steinberg
 Michel Lalande
 Pierre Van Gheluwe
 Patrick Pichette
 Martine Turcotte

Siim Vanaselja
William Anderson
Barry Pickford
Marc Ryan

Defendants also identify the members of the lending syndicate of Teleglobe Inc. and representatives of those lenders as well as bondholders and other creditors of Teleglobe Inc. and/or its subsidiaries. Further discovery and development in this case may dictate the need to identify additional individuals. In particular, Defendants may become aware of additional individuals who may have discoverable information that Defendants may use to support their defenses. In accordance with Rule 26(e), this disclosure will be supplemented or corrected as ordered by the Court or if Defendants acquire further information.

B. Rule 26(a)(1)(B): Description by category of documents

Pursuant to Federal Rule 26(a)(1)(B), Defendants identify the following categories of documents that Defendants may use to support their defenses, all of which are in the possession, custody, or control of Defendants, or are in the possession, custody, or control of, or being gathered for delivery to, Defendants' counsel's offices in New York, New York, or have been produced previously to the Debtors or to the Official Committee of Unsecured Creditors of the Debtors pursuant to Rule 2004 of the Federal Rules of Bankruptcy Procedure:

1. Documents relating to the employment of BCE employees, officers or directors who also served as employees, officers or directors of Teleglobe, Inc. or the Debtors after February 2000.
2. Documents relating to Teleglobe, Inc.'s or the Debtors' operations, management or business functions after February 2000.
3. Documents relating to the funding of Teleglobe, Inc. by BCE or from other sources.
4. Documents relating to the November 2000 acquisition of Teleglobe, Inc. stock by BCE.

5. Documents relating to BCE's April 2002 decision to cease funding Teleglobe, Inc.'s or the Debtors' operations.
6. Documents relating to BCE's and Teleglobe Inc.'s publicly filed documents and financial statements.
7. Documents relating to the negotiation of 364-day revolving credit agreements among Teleglobe, Inc. and certain lenders in July 2000 and the extension of those agreements in July 2001.
8. Documents relating to the analysis of Teleglobe Inc.'s and/or the Debtors' financial condition, budgets, finances, capital structure, business plans and/or viability.
9. Copies of board of directors meeting minutes and/or record books and other documents prepared in connection with the meetings of the Board of Directors of BCE and Teleglobe Inc.
10. Documents used as exhibits at the depositions of Messrs. Monty, Boychuk, and Pichette in connection with the Rule 2004 investigation and the transcripts of those depositions.

Further discovery and development in this case may dictate the need to identify additional relevant documents or tangible things. In particular, Defendants may use documents to support their claims or defenses that are currently in the possession of third parties, including but not limited to Plaintiffs. In accordance with Rule 26(e), this disclosure will be supplemented or corrected as ordered by the Court or if Defendants acquire further information.

C. Rule 26(a)(1)(C): Computation of Damages

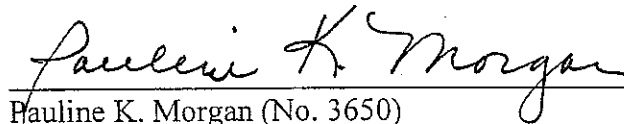
This rule is not applicable to Defendants.

D. Rule 26(a)(1)(D): Insurance agreements

The insurance policy(s) covering the claims in this action is available for
Plaintiffs' inspection upon request.

Dated: August 27, 2004
Wilmington, Delaware

YOUNG CONAWAY STARGATT & TAYLOR, LLP

A handwritten signature in cursive script, reading "Pauline K. Morgan", is written over a horizontal line.

Pauline K. Morgan (No. 3650)
The Brandywine Building
1000 West Street, 17th Floor
P.O. Box 391
Wilmington, DE 19899
(302) 571-6600

and-

SHEARMAN & STERLING LLP
Stuart J. Baskin
George J. Wade
Daniel Schimmel
599 Lexington Avenue
New York, New York 10022
(212) 848-4000

Attorneys for Defendants

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

TELEGLOBE COMMUNICATIONS
CORPORATION, et al.,¹

Debtors.

TELEGLOBE COMMUNICATIONS
CORPORATION, et al.,

Plaintiffs,

v.

BCE INC., MICHAEL T. BOYCHUK,
MARC A. BOUCHARD, SERGE FORTIN,
TERENCE J. JARMAN, STEWART VERGE,
JEAN C. MONTY, RICHARD J. CURRIE,
THOMAS KIERANS, STEPHEN P. SKINNER,
and H. ARNOLD STEINBERG,

Defendants.

Chapter 11

Jointly Administered
Case No. 02-11518 (MFW)

Adv. Pro. No. 04-53733 (MFW)

**NOTICE OF SERVICE OF DEFENDANT'S DISCLOSURES PURSUANT TO
RULE 26(a) OF THE FEDERAL RULES OF CIVIL PROCEDURE**

PLEASE TAKE NOTICE that on the 27th day of August, 2004, the undersigned counsel caused a copy of Plaintiff's Initial Disclosures Pursuant to Fed. R. Bankr. P. 7026 and Fed. R. Civ. P. 26(a), to be served on counsel of record for plaintiffs in this adversary proceeding as follows:

¹ The Debtors are the following eleven entities: Teleglobe Communications Corporation, Teleglobe USA Inc., Optel Telecommunications, Inc., Teleglobe Holdings (U.S.) Corporation, Teleglobe Marine (U.S.) Inc., Teleglobe Holding Corp., Teleglobe Corporation, Teleglobe Investment Corp., Teleglobe Luxembourg LLC, Teleglobe Puerto Rico Inc. and Teleglobe Submarine Inc.

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8-27-0

Via Hand Delivery

Gregory V. Varallo, Esquire
Mark D. Collins, Esquire
Robert J. Stearn, Jr., Esquire
RICHARDS, LAYTON, & FINGER, P.A.
One Rodney Square
920 N. King Street
Wilmington, DE 19801

-and-

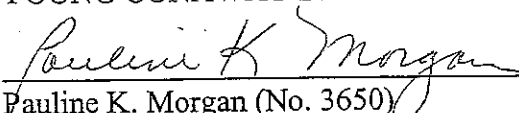
Kevin A. Gross, Esquire
Joseph A. Rosenthal, Esquire
ROSENTHAL, MONHAIT, GROSS & GODDESS, P.A.
1401 Mellon Bank Center
P.O. Box 1070
Wilmington, DE 19899-1070

Via First Class Mail

John P. Amato, Esquire
Mark S. Indelicato, Esquire
Zachary G. Newman, Esquire
Jeffrey L. Schwartz, Esquire
HAHN & HESSEN LLP
488 Madison Avenue
New York, NY 10022

Dated: August 27th, 2004
Wilmington, DE

YOUNG CONAWAY STARGATT & TAYLOR, LLP



Pauline K. Morgan (No. 3650)
The Brandywine Building
1000 West Street, 17th Floor
P.O. Box 391
Wilmington, DE 19899
(302) 571-6600

-and-

SHEARMAN & STERLING LLP
Stuart J. Baskin
George J. Wade
Daniel Schimmel
599 Lexington Avenue
New York, New York 10022
(212) 848-4000

Attorneys for Defendants

EXHIBIT B

Pursuant to Rule 26(e) of the Federal Rules of Civil Procedure, Defendants BCE, Inc., Michael T. Boychuk, March a Bouchard, Serge Fortin, Terence J. Jarman, Stewart Verge, Jean C. Monty, Richard J. Currie, Thomas Kierans, Stephen P. Skinner and H. Arnold Steinberg (collectively "Defendants"), by their undersigned counsel, hereby make the following First Amended and Supplemental Initial Disclosures. Defendants make these disclosures based on the information reasonably available to them as of the date hereof. Defendants reserve the right to add to or amend the disclosures contained herein.

Defendants do not, by making these disclosures, waive any rights or objections they may have with respect to discovery, including their right to object to discovery on the basis of relevancy, privilege, undue burden or any other valid objection. Defendants reserve all of their rights to object to the use of any information provided herein, for any purpose, in whole or in part, in any subsequent proceeding in this action or any other action.

I. Disclosures

A. Rule 26(a)(1)(A): Individuals likely to have Discoverable Information

Defendants supplement the list of individuals identified in their August 27, 2004 Initial Disclosures as likely to have discoverable information that Defendants may use to support their defenses, with the following additional persons:

| Name | Last Known Address | Subject Matter |
|--------------------|---|---|
| Anna Coccia | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Carl Condon | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Build-out of GlobeSystem and consideration of alternatives. |
| Elie Daher | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Yannick DeGrandpre | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Anthony Fell | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; build-out of GlobeSystem; consideration of alternatives; relationship between BCE and Teleglobe Inc. and the Debtors. |
| Francois Gauvin | c/o Shearman & Sterling LLP 599 Lexington Avenue | Tax issues relating to Teleglobe Inc. and the |

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| | New York, NY 10022 | Debtors. |
| Jerome Huret | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | "Project X" and related issues; the viability of Teleglobe Inc. and the Debtors. |
| Andrea LeBlanc | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | "Project X" and related issues; the viability of Teleglobe Inc. and the Debtors. |
| Pierre Lessard | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | "Project X" and related issues; the viability of Teleglobe Inc. and the Debtors. |
| Martin Loranger | Unknown | Teleglobe employee; finance issues relating to Teleglobe Inc. and the Debtors. |
| David Masse | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Board secretariat. |
| David McGraw | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Teleglobe Inc. or affiliates; "Project X" and related issues; consideration of alternatives. |
| Peter Nicholson | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Ildo Ricciuto | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Public securities filings. |
| Frank Rodi | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; the viability of Teleglobe Inc. and the Debtors. |
| Michael Rosenhek | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Treasury functions relating to Teleglobe Inc. |
| Michael Sabia | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Teleglobe Inc. or affiliates; finance issues relating to Teleglobe Inc. and its affiliates; sources of |

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| | | funding for Teleglobe Inc. and its affiliates; build-out of GlobeSystem and consideration of alternatives; relationship between BCE and subsidiaries; Project "X" and related issues; sources of funding for Teleglobe Inc. or affiliates; finance issues relating to Teleglobe Inc. and its affiliates. |
| Wes Scott | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Project "X" and related issues; the viability of Teleglobe Inc. and the Debtors. |
| John Sheridan | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Relationship between BCE and certain subsidiaries; relationship between Teleglobe Inc. or affiliates and Bell Canada. |
| Jose Tetrault | | Treasury function. |
| George Walker | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Jean C. Monty | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Teleglobe Inc. or affiliates; finance issues relating to Teleglobe Inc. and its affiliates; sources of funding for Teleglobe Inc. and its affiliates; build-out of GlobeSystem and consideration of alternatives; relationship between BCE and subsidiaries; Project "X" and related issues. |
| Terence J. Jarman | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Teleglobe Inc. or affiliates; finance issues relating to Teleglobe Inc. and its affiliates; sources of funding for Teleglobe Inc. and its affiliates; build-out |

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| | | of GlobeSystem and consideration of alternatives; relationship between BCE and subsidiaries. |
| Marc A. Bouchard | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Teleglobe Inc. or affiliates; finance issues relating to Teleglobe Inc. and its affiliates; sources of funding for Teleglobe Inc. and its affiliates; build-out of GlobeSystem and consideration of alternatives; relationship between BCE and subsidiaries. |
| Serge Fortin | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Teleglobe Inc. or affiliates; finance issues relating to Teleglobe Inc. and its affiliates; sources of funding for Teleglobe Inc. and its affiliates; build-out of GlobeSystem and consideration of alternatives; relationship between BCE and subsidiaries; Project "X" and related issues. |
| Stewart Verge | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Richard J. Currie | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Teleglobe Inc. or affiliates; finance issues relating to Teleglobe Inc. and its affiliates; sources of funding for Teleglobe Inc. and its affiliates; build-out of GlobeSystem and consideration of alternatives; relationship between BCE and subsidiaries; Project "X" and related issues. |

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| Thomas Kierans | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Teleglobe Inc. or affiliates; finance issues relating to Teleglobe Inc. and its affiliates; sources of funding for Teleglobe Inc. and its affiliates; build-out of GlobeSystem and consideration of alternatives; relationship between BCE and subsidiaries; Project "X" and related issues. |
| Stephen P. Skinner | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Teleglobe Inc. or affiliates; finance issues relating to Teleglobe Inc. and its affiliates; sources of funding for Teleglobe Inc. and its affiliates; build-out of GlobeSystem and consideration of alternatives; relationship between BCE and subsidiaries; Project "X" and related issues. |
| H. Arnold Steinberg | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Michel Lalande | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Pierre Van Gheluwe | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Teleglobe Inc. or affiliates; finance issues relating to Teleglobe Inc. and its affiliates; sources of funding for Teleglobe Inc. and its affiliates; build-out of GlobeSystem and consideration of alternatives; relationship between BCE and subsidiaries; Project "X" and related issues. |
| Patrick Pichette | c/o Shearman & Sterling LLP | BCE's funding of |

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| | 599 Lexington Avenue New York, NY 10022 | Telelobe Inc. or affiliates; finance issues relating to Telelobe Inc. and its affiliates; sources of funding for Telelobe Inc. and its affiliates; build-out of GlobeSystem and consideration of alternatives; relationship between BCE and subsidiaries; Project "X" and related issues. |
| Martine Turcotte | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Telelobe Inc. or affiliates; finance issues relating to Telelobe Inc. and its affiliates; sources of funding for Telelobe Inc. and its affiliates; build-out of GlobeSystem and consideration of alternatives; relationship between BCE and subsidiaries; Project "X" and related issues. |
| Siim Vanaselja | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Telelobe Inc. or affiliates; finance issues relating to Telelobe Inc. and its affiliates; sources of funding for Telelobe Inc. and its affiliates; build-out of GlobeSystem and consideration of alternatives; relationship between BCE and subsidiaries; Project "X" and related issues. |
| William Anderson | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Telelobe Inc. or affiliates; finance issues relating to Telelobe Inc. and its affiliates; sources of funding for Telelobe Inc. and its affiliates; build-out of GlobeSystem and |

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| | | consideration of alternatives; relationship between BCE and subsidiaries. |
| Barry Pickford | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Tax issues. |
| Marc Ryan | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Board secretariat. |
| Andre Mongrain | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | BCE's funding of Teleglobe Inc. or affiliates; relationship between BCE and its subsidiaries; build-out of GlobeSystem; consideration of alternatives; finance issues relating to the Debtors. |
| Ashwin Chitamun | | Build-out of GlobeSystem and consideration of alternatives. |
| Barry Bunin | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | The build-out of GlobeSystem; the relationship between Teleglobe and Bell Canada; IT operations; budgeting and finance for Teleglobe Inc. and the Debtors. |
| Bill Enns | | Build-out of GlobeSystem and consideration of alternatives; finance issues relating to Teleglobe Inc. and the Debtors. |
| Bruce Milla | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | Tax issues relating to Teleglobe Inc. and the Debtors. |
| Charles Childers | | The governance, financing, and operations of Teleglobe Inc. and the Debtors. |
| Cynthia Eakin | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | Accounting and finance issues relating to the Debtors. |

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| Daniel Bergeron | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | Accounting and finance issues relating to Teleglobe Inc. and the Debtors. |
| Daniel Cinq-Mars | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | Accounting and finance issues relating to Teleglobe Inc. and the Debtors. |
| Daniel Snyder | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | BCE's funding of Teleglobe Inc. or its affiliates; sources of funding for Teleglobe Inc. and the Debtors; build-out of GlobeSystem and consideration of alternatives; finance issues; relationship between BCE, Teleglobe Inc., and the Debtors; Project "X" and related issues. |
| John Brunette | | BCE's funding of Teleglobe Inc. or affiliates; build-out of GlobeSystem and consideration of alternatives; relationship between BCE, Teleglobe Inc. and the Debtors; Project "X" and related issues. |
| Kathy Morgan | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | BCE's funding of Teleglobe Inc. or affiliates; build-out of GlobeSystem and consideration of alternatives; relationship between BCE, Teleglobe Inc. and the Debtors; Project "X" and related issues. |
| Kieren Bustamante | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | BCE's funding of Teleglobe Inc. or affiliates; build-out of GlobeSystem and consideration of alternatives; relationship between BCE, Teleglobe Inc. and the Debtors; Project "X" and related |

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| | | issues. |
| Mark VanDoorn | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | BCE's funding of Telelobe Inc. or affiliates; build-out of GlobeSystem and consideration of alternatives; relationship between BCE, Telelobe Inc. and the Debtors; Project "X" and related issues. |
| Michael Boychuk | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Finance issues relating to Telelobe Inc. and its affiliates; BCE's funding of Telelobe Inc. or affiliates; sources of funding for Telelobe Inc. and the Debtors; BCE's relationship with its subsidiaries; build-out of GlobeSystem and consideration of alternatives; finance issues relating to Telelobe Inc. and the Debtors. |
| Michael Neuman | | Finance issues relating to Telelobe Inc. and the Debtors; build-out of GlobeSystem and consideration of alternatives. |
| Paolo Guidi | | BCE's acquisition of Telelobe Inc. |
| Randy Bloxsome | | Budgeting and finance for Telelobe Inc. and the Debtors. |
| Rebecca Sciacitano | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | The governance, financing, and operations of Telelobe Inc. and the Debtors. |
| Sally Runion | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | The governance, financing, and operations of Telelobe Inc. and the Debtors. |
| Tip Powers | 11480 Commerce Park Drive Reston, VA 20191 | Development of projections and budgeting for Telelobe Inc. and the |

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| | | Debtors. |
| Lisa Donan | | The governance, financing, operations and marketing of Telelobe Inc. and the Debtors. |
| Annie Lemieu | | Finance issues relating to the Debtors. |
| V.V. Cooke | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | BCE's funding of Telelobe or affiliates; relationship between BCE, Telelobe Inc. and the Debtors; sources of funding for Telelobe Inc. and the Debtors; build-out of GlobeSystem and consideration of alternatives. |
| Kenny Troutt | 10595 Strait Lane Dallas Texas 75229-5424 | See Deposition previously taken in this matter. |
| Gregory Oliver | Richard D. Anigian, Esq. Haynes and Boone LLP 901 Main Street, Suite 3100 Dallas, Texas 75202-3789 | See Deposition previously taken in this matter. |
| John Honeycutt | c/o Mary Ellen Callahan, Esq. Hogan & Hartson 555 13 th Street, NW Washington, DC | See Deposition previously taken in this matter. |
| Fox Cable Networks, Inc. | Fox Group P.O. Box 900 Beverly Hills, CA 90213-0900 | BCE's funding of Telelobe Inc. or affiliates. |
| Jim Millstein | 30 Rockefeller Plaza New York, NY 10020 | Project "X" and related issues. |
| Said Annuteuoglu | 30 Rockefeller Plaza New York, NY 10020 | Project "X" and related issues. |
| Eric R. Mendelsohn | 30 Rockefeller Plaza New York, NY 10020 | Project "X" and related issues. |
| Marc Drouin | 30 Rockefeller Plaza New York, NY 10020 | Project "X" and related issues. |
| Lazard Freres & Co. LLC | 30 Rockefeller Plaza New York, NY 10020 | Project "X" and related issues. |
| Moody's | 99 Church Street New York, NY 10007 | BCE's funding of Telelobe Inc. or affiliates; credit rating of Telelobe Inc. |
| Standard & Poors | 55 Water Street New York, NY 10041 | BCE's funding of Telelobe Inc. or affiliates; |

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| | | credit rating of Telelobe Inc. |
| Nortel Networks | 40 W 57 th Street New York, NY 10019 | Finance issues relating to the Debtors. |
| SBC Communications Inc. | 175 East Houston Street San Antoniom TX 78205 | BCE's funding of Telelobe Inc. or affiliates; build-out of GlobeSystem and consideration of alternatives. |
| Ernst & Young Inc. | 5 Times Square New York, NY 10036-6530 | Project "X" and related issues. |
| Benjamin Babcock | 5 Times Square New York, NY 10036-6530 | Project "X" and related issues. |
| Jones Gray Reavis & Pogue | 222 East 41 st Street New York, NY 10017 | Project "X" and related issues. |
| Richard M. Cieri | 222 East 41 st Street New York, NY 10017 | Project "X" and related issues. |
| Brad B. Erens | 222 East 41 st Street New York, NY 10017 | Project "X" and related issues. |
| McKinsey & Company | 55 East 52 nd Street New York, NY 10022 | Project "X" and related issues; build-out of GlobeSystem and consideration of alternatives. |
| Carlos Kirjner | 55 East 52 nd Street New York, NY 10022 | Project "X" and related issues; build-out of GlobeSystem and consideration of alternatives. |
| Deloitte & Touche LLP | World Financial Center New York, NY 10281 | Accounting issues relating to Telelobe Inc. and the Debtors. |
| Ginette Nantel Samson Belair/Deloitte & Touche s.e.n.c.r.l. | 5879 Boul. Henri Boursasa E Montreal, QC | Accounting issues relating to Telelobe Inc. and the Debtors. |
| Lehman Brothers | 745 Seventh Avenue 30 th Floor New York, NY 10019 | BCE funding of Telelobe Inc. or affiliates; sources of funding for Telelobe Inc. and the Debtors; BCE's acquisition of shares of Telelobe Inc.'s stock. |
| Bank of Montreal | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Telelobe Inc. or affiliates; sources of funding for Telelobe Inc. and the Debtors; BCE's relationship with Banks. |

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| ABN AMRO Bank N.V. | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglob Inc. or affiliates; sources of funding for Teleglob Inc. and the Debtors; BCE's relationship with Banks. |
| Bank of Tokyo- Mitsubishi (Canada) | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglob Inc. or affiliates; sources of funding for Teleglob Inc. and the Debtors; BCE's relationship with Banks. |
| Bayerische Landesbank Girozentrale | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglob Inc. or affiliates; sources of funding for Teleglob Inc. and the Debtors; BCE's relationship with Banks. |
| BNP Paribas (Canada) | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglob Inc. or affiliates; sources of funding for Teleglob Inc. and the Debtors; BCE's relationship with Banks. |
| La Caisse Centrale Desjardins Du Quebec | Address Unknown | BCE funding of Teleglob Inc. or affiliates; sources of funding for Teleglob Inc. and the Debtors; BCE's relationship with Banks. |
| Canadian Imperial Bank of Commerce | 199 Bay Street Toronto, ON M5L 1G9 | BCE funding of Teleglob Inc. or affiliates; sources of funding for Teleglob Inc. and the Debtors; BCE's relationship with Banks. |
| Canadian Imperial Bank of Commerce, N.Y. Agency | 425 Lexington Avenue New York, NY 10017 | BCE funding of Teleglob Inc. or affiliates; sources of funding for Teleglob Inc. and the Debtors; BCE's relationship with Banks. |
| Citibank, N.A. | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglob Inc. or affiliates; sources of funding for Teleglob Inc. and the Debtors; BCE's relationship with Banks. |
| Credit Suisse First Boston Canada | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglob Inc. or affiliates; sources of funding for Teleglob Inc. and the Debtors; BCE's relationship with Banks. |
| Credit Suisse First Boston | c/o Mayer, Brown, Rowe & Maw | BCE funding of Teleglob |

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| | 1675 Broadway New York, NY 10019 | Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Export Development Canada | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| HSBC Bank Canada | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| JP Morgan Chase Bank | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Laurentian Bank of Canada | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Merrill Lynch Capital (Canada) Inc. | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Merrill Lynch Capital Corporation | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| National Bank of Canada | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Royal Bank of Canada | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Societe Generale | c/o Mayer, Brown, Rowe & Maw 1675 Broadway | BCE funding of Teleglobe Inc. or affiliates; sources of |

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| | New York, NY 10019 | funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| The Bank of Nova Scotia | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| The Toronto-Dominion Bank | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Deutsche Bank AG | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Morgan Stanley | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Goldman Sachs | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Guy Racine (EDC) | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Glen Rourke (BMO) | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Marie Laberge (BLG) | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Marie-Claude Crevier (BNP) | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. |

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| | | and the Debtors; BCE's relationship with Banks. |
| Adam Howard (JPM) | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Amos Simpson (BTM) | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Jim Mahaffy (HSBC) | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Rod Smith (RBC) | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Yvon Jeghers (ABN) | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Jacinthe Hotte (NBC) | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Yves Bergeron (TD) | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Alain Desrochers | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Dominion Bond Ratings Service (DBRS) | 200 King Street West Suite 1304 Toronto, ON M5H 3T4 | BCE's funding of Teleglobe Inc. or affiliates; credit rating of Teleglobe Inc. |

Defendants also add to this list all customers and potential customers of Teleglobe Inc. and/or the Debtors, as well as any entities that considered providing financing to Teleglobe Inc. and/or the Debtors during the relevant time period. Defendants further supplement the list of individuals likely to have discoverable information to include all those individuals and entities listed in the Rule 26(a) Disclosures of the Debtors and/or the Official Committee of Unsecured Creditors of the Debtors (the "Committee") and any supplements thereof.

B. Rule 26(a)(1)(B): Description by Category of Documents

Defendants identify the following additional categories of documents that Defendants may use to support their defenses:

1. All documents, data compilations, and tangible things produced by BCE to the Debtors or to the Official Committee of Unsecured Creditors of the Debtors (the "Committee") since Defendants served their August 27, 2004 Initial Disclosures, including any documents received from third parties.

2. All documents, data compilations, and tangible things produced to BCE by the Debtors or the Committee since Defendants served their August 27, 2004 Initial Disclosures, including any documents received from third parties.

3. The transcripts of all depositions taken by Defendants or Plaintiffs in this proceeding or previously taken in connection with Debtors' bankruptcy proceeding [Bankr. Case No. 02-11518 (MFW), Bankr. D. Del.] pursuant to Rule 2004 of the Federal Rules of Bankruptcy Procedure, as well as any documents used as exhibits during those depositions.

4. The transcripts of all depositions taken in the action brought against BCE by various members of Teleglobe's Lending Syndicate that is currently pending before the Ontario Superior Court of Justice, Court File No. 02-CV-232755CM3, as well as any documents used as undertakings or exhibits during those depositions.

C. Rule 26(a)(1)(C): Computation of Damages

This rule continues to be inapplicable to Defendants.

D. Rule 26(a)(1)(D): Insurance agreements

There are no additional insurance agreements that may be liable to satisfy part or all of a judgment that may be entered in this action other than those already referenced and made available for Plaintiffs' inspection in Defendants' August 27, 2004 Initial Disclosures.

Dated: August 8, 2005
Wilmington, Delaware

YOUNG CONAWAY STARGAT &
TAYLOR, LLP

Pauline K. Morgan (with permission)
Pauline K. Morgan (No. 3650)
The Brandywine Building
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P.O. Box 391
Wilmington, DE 19899
(302) 571-6600

-and-

SHEARMAN & STERLING LLP
Stuart J. Baskin
George J. Wade
Jaculin Aaron
Daniel Schimmel
599 Lexington Avenue
New York, NY 10022
(212) 848-4000

Attorneys for Defendants

CERTIFICATE OF SERVICE

I hereby certify that on August 8, 2005, I electronically filed a true and correct copy of foregoing Defendants' First Amended and Supplemental Initial Disclosures Pursuant to Rule 26(e) of the Federal Rules of Civil Procedure with the Clerk of the Court using CM/ECF, which will send notification that such filing is available for viewing and downloading to the following counsel of record:

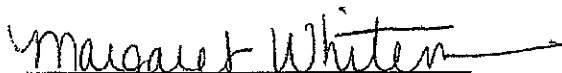
Gregory V. Varallo, Esq.
Mark D. Collins, Esq.
C. Malcolm Cochran, IV, Esq.
Robert J. Stern, Jr., Esq.
Kelly E. Farnan, Esq.
Anne S. Gaza, Esq.
Richards, Layton & Finger, P.A.
920 N. King Street
Wilmington, DE 19801

Kevin A. Gross, Esq.
Joseph A. Rosenthal, Esq.
Rosenthal, Monhait, Gross & Goddess, P.A.
1401 Mellon Bank Center
P.O. Box 1070
Wilmington, DE 19899-1070

I further certify that on August 8, 2005, I caused a copy of the foregoing Defendants' First Amended and Supplemental Initial Disclosures Pursuant to Rule 26(e) of the Federal Rules of Civil Procedure on the to be served upon the following non-registered participants in the manner indicated below:

BY EMAIL

John P. Amato, Esq.
Mark S. Indelicato, Esq.
Zachary G. Newman, Esq.
Jeffrey L. Schwartz, Esq.
Hahn & Hessen LLP
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New York, NY 10022



Pauline K. Morgan (No. 3650)
Maribeth Minella (No. 4185)
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mminella@ycst.com
mwhiteman@ycst.com
bank@ycst.com

Attorneys for Defendants

EXHIBIT C

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

| | |
|---|-----------------------------|
| -----X | |
| In re: | : Chapter 11 |
| | : : |
| TELEGLOBE COMMUNICATIONS | : Jointly Administered |
| CORPORATION, <u>et al.</u> , ¹ | : Case No. 02-11518 (MFW) |
| | : : |
| Debtors. | : : |
| -----X | |
| | : : |
| TELEGLOBE COMMUNICATIONS | : : |
| CORPORATION, <u>et al.</u> , | : : |
| | : : |
| Plaintiffs, | : : |
| | : : |
| v. | : C.A. No. 04-CV-1266 (SLR) |
| | : : |
| BCE INC., MICHAEL T. BOYCHUK, | : : |
| MARC A. BOUCHARD, SERGE FORTIN, | : : |
| TERENCE J. JARMAN, STEWART VERGE, | : : |
| JEAN C. MONTY, RICHARD J. CURRIE, | : : |
| THOMAS KIERANS, STEPHEN P. SKINNER, | : : |
| and H. ARNOLD STEINBERG, | : : |
| | : : |
| Defendants. | : : |
| -----X | |

**DEFENDANTS' SECOND AMENDED AND SUPPLEMENTAL DISCLOSURES
PURSUANT TO RULE 26(e) OF THE FEDERAL RULES OF CIVIL PROCEDURE**

Pursuant to Rule 26(e) of the Federal Rules of Civil Procedure, Defendants
BCE, Inc., Michael T. Boychuk, Marc A. Bouchard, Serge Fortin, Terence J. Jarman, Stewart
Verge, Jean C. Monty, Richard J. Currie, Thomas Kierans, Stephen P. Skinner and H. Arnold
Steinberg (collectively "Defendants"), by their undersigned counsel, hereby make the following

¹ The Debtors are the following eleven entities: Teleglobe Communications Corporation, Teleglobe USA Inc., Optel Telecommunications, Inc., Teleglobe Holdings (U.S.) Corporation, Teleglobe Marine (U.S.) Inc., Teleglobe Holding Corp., Teleglobe Corporation, Teleglobe Investment Corp., Teleglobe Luxembourg LLC, Teleglobe Puerto Rico Inc. and Teleglobe Submarine Inc.

Second Amended and Supplemental Disclosures. Defendants make these disclosures based on the information reasonably available to them as of the date hereof. Defendants reserve the right to add to or amend the disclosures contained herein.

Defendants do not, by making these disclosures, waive any rights or objections they may have with respect to discovery, including their right to object to discovery on the basis of relevancy, privilege, undue burden or any other valid objection. Defendants reserve all of their rights to object to the use of any information provided herein, for any purpose, in whole or in part, in any subsequent proceeding in this action or any other action.

I. Disclosures

A. Rule 26(a)(1)(A): Individuals likely to have Discoverable Information

Defendants supplement the list of individuals identified in their August 8, 2005 First Amended and Supplemental Initial Disclosures as likely to have discoverable information that Defendants may use to support their defenses, with the following:

| Name | Last Known Address | Subject Matter |
|------------------|---|---|
| Alex Bearzatto | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; Project "X" and related issues; the viability of Teleglobe Inc. and the Debtors. |
| Francois Bernier | Teleglobe Canada ULC 1555 Carrie-Derick Montreal, Quebec H3C6W2 Canada | Treasury functions relating to Teleglobe Inc.; sources of funding for Teleglobe Inc. and the Debtors. |
| Michelle Chabot | Teleglobe Canada ULC 1555 Carrie-Derick Montreal, Quebec H3C6W2 Canada | Treasury functions relating to Teleglobe Inc.; sources of funding for Teleglobe Inc. and the Debtors. |
| Anna Coccia | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |

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| Carl Condon | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Build-out of GlobeSystem and consideration of alternatives; finance and budgeting issues relating to Telelobe Inc. and the Debtors |
| Josie Ciccotelli | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Telelobe Inc. or affiliates; sources of funding for Telelobe Inc. and the Debtors; Project "X" and related issues; the viability of Telelobe Inc. and the Debtors. |
| Elie Daher | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Yannick DeGrandpre | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Don Doucette | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Telelobe Inc. or affiliates; Project "X" and related issues. |
| Anthony Fell | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Telelobe Inc. or affiliates; sources of funding for Telelobe Inc. and the Debtors; build-out of GlobeSystem; consideration of alternatives; relationship between BCE and Telelobe Inc. and the Debtors. |
| Francois Gauvin | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Tax issues relating to Telelobe Inc. and the Debtors; intercompany loans amongst Telelobe Inc. and the Debtors. |
| Jerome Huret | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | "Project X" and related issues; the viability of Telelobe Inc. and the Debtors. |

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| Elizabeth Kavanagh | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Andrea LeBlanc | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Annie Lemieux | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Finance and budgeting issues relating to the Debtors; capital projects and capital spending of the Debtors. |
| Paul Lenzi | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Treasury functions relating to Teleglobe Inc.; sources of funding for Teleglobe Inc. and the Debtors. |
| Pierre Lessard | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Martin Loranger | Teleglobe Canada ULC 1555 Carrie-Derick Montreal, Quebec H3C6W2 Canada | Finance issues relating to Teleglobe Inc. and the Debtors. |
| Claudine Marineau | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Teleglobe Inc. or affiliates; finance and budgeting issues relating to Teleglobe Inc. and the Debtors. |
| David Masse | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Board Secretariat; BCE's funding of Teleglobe Inc. or affiliates. |
| David McGraw | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Teleglobe Inc. or affiliates; "Project X" and related issues; consideration of strategic partnerships and alternatives. |
| Pascale Mercier | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Relationship between BCE and certain subsidiaries; trademark matters. |
| Isabella Morin | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's funding of Teleglobe Inc. or affiliates. |
| Peter Nicholson | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |

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| Eric Paul-Hus | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Relationship between BCE and certain subsidiaries. |
| Ildo Ricciuto | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Public securities filings; BCE's funding of Teleglobe Inc. or affiliates. |
| Michael Rosenhek | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Leonard Ruggins | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Michael Sabia | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| John Sheridan | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Relationship between BCE and certain subsidiaries; relationship between Teleglobe Inc. or affiliates and Bell Canada; the Synergy Project between Teleglobe Inc. and Bell Canada. |
| Robert Schwartz | 11480 Commerce Park Drive Reston, VA 20191 | Human Resources matters related to the Debtors. |
| Jose Tetrault | Teleglobe Canada ULC 1555 Carrie-Derick Montreal, Quebec H3C6W2 Canada | Treasury functions relating to Teleglobe Inc.; sources of funding for Teleglobe Inc. and the Debtors. |
| Peter Thom | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Treasury functions relating to Teleglobe Inc.; sources of funding for Teleglobe Inc. and the Debtors. |
| David Thompson | 11480 Commerce Park Drive Reston, VA 20191 | Public Relations issues related to Teleglobe Inc. and the Debtors. |
| George Walker | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Glenn V. Ward | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Relationship between BCE and certain subsidiaries; relationship between Teleglobe Inc. or affiliates and Bell Canada. |

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| Jean C. Monty | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Terence J. Jarman | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Marc A. Bouchard | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Serge Fortin | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Stewart Verge | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Richard J. Currie | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Thomas Kierans | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Stephen P. Skinner | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| H. Arnold Steinberg | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Michel Lalande | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Pierre Van Gheluwe | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Patrick Pichette | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Martine Turcotte | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Siim Vanaselja | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| William Anderson | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |

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| Maria Buonamici | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | BCE's administrative practices and record keeping. |
| Barry Pickford | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Bernard Le Duc | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Marc Ryan | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Andre Mongrain | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | See Deposition previously taken in this matter. |
| Ashwin Chitamun | 360 Networks Inc. 1066 West Hastings St. Suite 1500 Vancouver, BC V6E 3X1 Canada | Build-out of GlobeSystem and consideration of alternatives; strategic partnerships for Telcelglobe Inc.; budgeting and finance for Telcelglobe Inc. and the Debtors; Project "X" and related issues. |
| Barry Bunin | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | See Deposition previously taken in this matter. |
| Rejean Bouliane | 4175 De Vincennes Terrebonne, Quebec J6X2G3 Canada | Operations of Telcelglobe Inc. and the Debtors. |
| Bob Callahan | 11480 Commerce Park Drive Reston, VA 20191 | The Synergy Project between Telcelglobe Inc. and Bell Canada; IT operations of Telcelglobe Inc. and the Debtors and related issues. |
| Mark Eckhout | 11480 Commerce Park Drive Reston, VA 20191 | Finance issues relating to Telcelglobe Inc. and the Debtors. |
| Bill Enns | 72 Wolfwillow Lane Calgary, Alberta T3Z 2Z3 Canada | Build-out of GlobeSystem and consideration of alternatives; finance and budgeting issues relating to Telcelglobe Inc. and the Debtors. |

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| Bruce Milla | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | See Deposition previously taken in this matter. |
| Charles Childers | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Cynthia Eakin | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | See Deposition previously taken in this matter. |
| Daniel Bergeron | Teleglobe Canada ULC 1555 Carrie-Derick Montreal, Quebec H3C6W2 Canada | Accounting and finance issues relating to Teleglobe Inc. and the Debtors. |
| Daniel Cinq-Mars | Teleglobe Canada ULC 1555 Carrie-Derick Montreal, Quebec H3C6W2 Canada | Accounting and finance issues relating to Teleglobe Inc. and the Debtors. |
| Daniel Snyder | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | See Deposition previously taken in this matter. |
| John Brunette | c/o Douglas Lobel, Esq. Arnold & Porter, LLP 1600 Tysons Boulevard, Suite 900 McLean, VA 22102-4865 | See Deposition previously taken in this matter. |
| Kathy Morgan | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | See Deposition previously taken in this matter. |
| Michael Boychuk | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | See Deposition previously taken in this matter. |
| Michael Neuman | c/o Timothy MacDonald, Esq. Arnold & Porter, LLP 370 Seventeenth Street Denver, Colorado 80202 | See Deposition previously taken in this matter. |
| Mirka Brousseau | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Financial performance and accounting for Teleglobe Inc. and its affiliates. |
| Antoinette Lalande | Teleglobe Canada ULC 1555 Carrie-Derick Montreal, Quebec H3C6W2 Canada | Financial performance and accounting for Teleglobe Inc. and its affiliates. |

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| Vito Lepore | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Accounting and financial statements for certain affiliates of Teleglobe Inc. |
| Tip Powers | 11480 Commerce Park Drive Reston, VA 20191 | Development of projections and budgeting for Teleglobe Inc. and the Debtors; strategic partnerships for Teleglobe Inc. |
| Lisa Donnan | Neustar Inc. 46000 Center Oak Plaza Sterling, VA 20166 | The governance, financing, operations and marketing of Teleglobe Inc. and the Debtors. |
| David Southwell | c/o Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022 | Build-out of GlobeSystem; the Synergy Project between Teleglobe Inc. and Bell Canada. |
| V.V. Cooke | c/o Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 | See Depositions previously taken in this matter. |
| John Honeycutt | c/o Mary Ellen Callahan, Esq. Hogan & Hartson 555 13 th Street, NW Washington, DC | See Deposition previously taken in this matter. |
| Fox Cable Networks, Inc. | Fox Group P.O. Box 900 Beverly Hills, CA 90213-0900 | BCE's funding of Teleglobe Inc. or affiliates; relationship between BCE, Teleglobe Inc. and the Debtors. |
| Jim Millstein | 30 Rockefeller Plaza New York, NY 10020 | See Deposition previously taken in this matter. |
| Lazard Freres & Co. LLC | 30 Rockefeller Plaza New York, NY 10020 | See Deposition of Jim Millstein previously taken in this matter; Project "X" and related issues. |
| SBC Communications Inc. | 175 E. Houston San Antonio, TX 78205 | BCE's funding of Teleglobe Inc. or affiliates; build-out of GlobeSystem and consideration of alternatives; see Depositions of James W. Callaway and James S. Kahn previously taken in this matter. |

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| James W. Callaway | SBC Communications Inc. 175 E. Houston Street San Antonio, TX 78205 | See Deposition previously taken in this matter. |
| James S. Kahn | SBC Communications Inc. 175 E. Houston Street San Antonio, TX 78205 | See Deposition previously taken in this matter. |
| Arthur Andersen LLP | Address Unknown | Accounting and financial issues relating to Telelobe Inc. and the Debtors. |
| Carlos Kirjner | 55 East 52 nd Street New York, NY 10022 | Project "X" and related issues; build-out of GlobeSystem and consideration of alternatives. |
| Deloitte & Touche LLP | Samson Bélair/Deloitte & Touche 1 Place Ville-Marie Suite 3000 Montreal QC H3B 4T9 | Accounting issues relating to Telelobe Inc. and the Debtors; goodwill analysis and write-down. |
| Ginette Nantel Samson Belair/Deloitte & Touche s.e.n.c.r.l. | Samson Bélair/Deloitte & Touche 1 Place Ville-Marie Suite 3000 Montreal QC H3B 4T9 | Accounting issues relating to Telelobe Inc. and the Debtors; goodwill analysis and write-down. |
| Osler, Hoskin & Harcourt LLP (Andrew Kingissepp/Steve Suarez) | Box 50, 1 First Canadian Pl. Toronto, Ontario, Canada M5X 1B8 | BCE's funding of Telelobe Inc. or affiliates; sources of funding for Telelobe Inc. and the Debtors; the viability of Telelobe Inc. and the Debtors; the solvency of Telelobe Inc. and the Debtors. |
| Simpson, Thacher & Bartlett | 425 Lexington Avenue New York, NY 10017 | 2001 proposed private placement. |
| Davies Ward Phillips & Vineberg LLP | 1501 McGill College Avenue 26 th Floor Montreal QC Canada H3A 3N9 | Project "X" and related issues. |
| Davis Polk & Wardwell | 450 Lexington Avenue New York, NY 10017 | BCE's acquisition of Telelobe Inc. |
| Yvon J. Jergens ABN/AMRO | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE's funding of Telelobe Inc. or affiliates; sources of funding for Telelobe Inc. and the Debtors; BCE's relationship with Banks. |

| | | |
|--|--|--|
| Bank of Tokyo-Mitsubishi (Canada) | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE's funding of Telelobe Inc. or affiliates; sources of funding for Telelobe Inc. and the Debtors; BCE's relationship with Banks; see Deposition of Kerry Brouk previously taken in this matter. |
| Kerry Brouk Bank of Tokyo-Mitsubishi | Bank of Tokyo-Mitsubishi 1251 Avenue of the Americas New York, NY 10020-1104 | See Deposition previously taken in this matter. |
| Comerica Bank | Comerica Incorporated MC3391 500 Woodward Avenue Detroit, Michigan 48226 | BCE's funding of Telelobe Inc. or affiliates; sources of funding for Telelobe Inc. and the Debtors; BCE's relationship with Banks; See Deposition of Monica Lewis previously taken in this matter. |
| Monica Lewis Comerica Bank | Comerica Incorporated MC3391 500 Woodward Avenue Detroit, Michigan 48226 | See Deposition previously taken in this matter. |
| Philippe Jacob Credit Suisse First Boston LLC | Credit Suisse First Boston LLC One Madison Avenue New York, NY 10010-3629 | See Deposition previously taken in this matter. |
| Peter Chauvin Credit Suisse First Boston LLC | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE's funding of Telelobe Inc. or affiliates; sources of funding for Telelobe Inc. and the Debtors; BCE's relationship with Banks. |
| Sylvain Gascon La Caisse Centrale Desjardins Du Quebec | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE's funding of Telelobe Inc. or affiliates; sources of funding for Telelobe Inc. and the Debtors; BCE's relationship with Banks. |
| Adam Howard JP Morgan Chase Bank | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE's funding of Telelobe Inc. or affiliates; sources of funding for Telelobe Inc. and the Debtors; BCE's relationship with Banks. |

| | | |
|--|---|---|
| The Toronto-Dominion Bank | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE's funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks; See Deposition of Yves Bergeron previously taken in this matter. |
| Yves Bergeron The Toronto-Dominion Bank | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | See Deposition previously taken in this matter. |
| John Faris The Bank of Nova Scotia | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE's funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| James Mahaffy HSBC | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE's funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |
| Jacinthe Hotte National Bank of Canada | c/o Mayer, Brown, Rowe & Maw 1675 Broadway New York, NY 10019 | BCE's funding of Teleglobe Inc. or affiliates; sources of funding for Teleglobe Inc. and the Debtors; BCE's relationship with Banks. |

Defendants further supplement the list of individuals likely to have discoverable information to include all those individuals and entities listed in the Rule 26(a) Disclosures of the Debtors and/or the Official Committee of Unsecured Creditors of the Debtors (the "Committee") and all supplements thereof.

B. Rule 26(a)(1)(B): Description by Category of Documents

Defendants identify the following additional categories of documents that Defendants may use to support their defenses:

1. All documents, data compilations, and tangible things produced by BCE to the Debtors or to the Official Committee of Unsecured Creditors of the Debtors (the "Committee") since Defendants served their August 8, 2005 First Amended and Supplemental Initial Disclosures, including any documents received from third parties.
2. All documents, data compilations, and tangible things produced to BCE by the Debtors or the Committee since Defendants served their August 8, 2005 First Amended and Supplemental Initial Disclosures, including any documents received from third parties.
3. All documents, data compilations, and tangible things produced in this action by any third parties at the request of or in response to a subpoena from the Defendants or Plaintiffs.
4. The transcripts of all depositions taken by Defendants and Plaintiffs in this proceeding, including the depositions of third parties, as well as any documents used as exhibits during those depositions.
5. The transcripts of all depositions taken in the action brought against BCE by various members of Teleglobe's Lending Syndicate that is currently pending before the Ontario Superior Court of Justice, Court File No. 02-CV-232755CM3, as well as any documents used as undertakings or exhibits during those depositions.

C. Rule 26(a)(1)(C): Computation of Damages

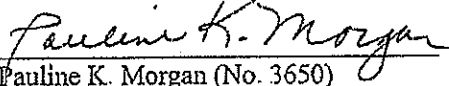
This rule continues to be inapplicable to Defendants.

D. Rule 26(a)(1)(D): Insurance agreements

There are no additional insurance agreements that may be liable to satisfy part or all of a judgment that may be entered in this action other than those already referenced and made available for Plaintiffs' inspection in Defendants' August 27, 2004 Initial disclosures.

Dated: March 1, 2006
Wilmington, Delaware

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TAYLOR, LLP


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Attorneys for Defendants

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

| | | |
|---|---|--------------------------------|
| In re: Teleglobe Comm., <i>et al.</i> , |) | Chapter 11 |
| |) | Jointly Administered |
| Debtors. |) | |
| _____ |) | Bankr. Case No. 02-11518 (MFW) |
| Teleglobe USA Inc., <i>et al.</i> , |) | |
| |) | |
| Plaintiff, |) | |
| |) | |
| v. |) | Civ. Action No. 04-1266 (SLR) |
| |) | |
| BCE Inc., <i>et al.</i> , |) | |
| |) | |
| Defendants. |) | |

NOTICE OF SERVICE

PLEASE TAKE NOTICE that on the 1st day of March 2006, the undersigned counsel caused a copy of the Defendants' Second Amended and Supplemental Disclosures Pursuant to Rule 26(e) of the Federal Rules of Civil Procedure to be served upon counsel of record in this adversary proceeding as follows:

BY EMAIL and FIRST CLASS MAIL

John P. Amato, Esq.
Mark S. Indelicato, Esq.
Zachary G. Newman, Esq.
Hahn & Hessen LLP
488 Madison Avenue
New York, NY 10022

Counsel to the Official Committee of Unsecured Creditors of
Teleglobe of Communications Corporation, et al.

BY EMAIL and HAND DELIVERY

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Wilmington, DE 19899-1070

Counsel to the Official Committee of Unsecured Creditors of
Teleglobe of Communications Corporation, et al.

Gregory V. Varallo, Esq.
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Kelly E. Farnan, Esq.
Anne S. Gaza, Esq.
Richards, Layton & Finger, P.A.
920 N. King Street
Wilmington, DE 19801

Counsel to Teleglobe Communications Corporation, et al.

Dated: March 1, 2006
Wilmington, Delaware

YOUNG CONAWAY STARGATT & TAYLOR, LLP



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Attorneys for Defendants

CERTIFICATE OF SERVICE

I hereby certify that on March 1, 2006, I electronically filed a true and correct copy of the foregoing Notice of Service with the Clerk of the Court using CM/ECF, which will send notification that such filing is available for viewing and downloading to the following counsel of record:

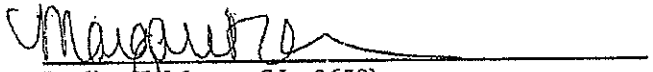
Gregory V. Varallo, Esq.
Mark D. Collins, Esq.
C. Malcolm Cochran, IV, Esq.
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I further certify that on March 2, 2006, I caused a copy of the foregoing Notice of Service on the to be served upon the following non-registered participants in the manner indicated below:

BY EMAIL and FIRST CLASS MAIL

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EXHIBIT D

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RUSSELL C. SILBERGLIED
DIRECTOR

DIRECT DIAL NUMBER
302-651-7545
SILBERGLIED@RLF.COM

March 6, 2006

VIA FACSIMILE

George J. Wade, Esq.
Shearman & Sterling LLP
599 Lexington Avenue
New York, New York 10022-6069

Re: Telelobe Communications Corp., et al. v. BCE et al.

Dear George:

Plaintiffs are concerned about "Defendants' Second Amended and Supplemental Disclosures Pursuant to Rule 26(e) of the Federal Rules of Civil Procedure" (the "New Disclosures"), which Defendants served on March 2, 2006, more than a month after the fact discovery cut-off in this case. The letter for the first time, after the close of fact discovery, identifies thirty two additional individuals who Defendants allege are "likely to have discoverable information that Defendants may use to support their defenses". Of these, fifteen also were not previously listed in Plaintiffs' Rule 26(a) disclosures and thus are late game surprises (other than two of the fifteen, who were already deposed). I also note that eight of the eighteen newly identified individuals are current employees of BCE or its affiliates, according to your own chart. In addition to the foregoing, descriptions of the subject matter for which many individuals purportedly have discoverable information has changed

Simply put, this is not acceptable. If you are planning on calling any of the newly identified individuals who have not already been deposed as trial witnesses, please inform us immediately. We assume that you agree that we will then be permitted to depose these individuals. If not, we will seek immediate Court intervention.

Moreover, we do not understand Section I(A) of the New Disclosures. This section purports to "supplement the list of individuals identified in [Defendants'] August 8, 2005 First Amended and Supplemental Initial Disclosures as likely to have discoverable information", but lists 67 individuals that Defendants previously included. So, is it a "supplement" or a "restatement"? If it is the latter, are you asserting that the fifty individuals that Defendants previously included, but did not include in this "supplement", in fact do not have discoverable information?

George J. Wade, Esq.
March 6, 2006
Page 2

Very truly yours,

A handwritten signature in cursive script that reads "Russell C. Silberglied/Lam". The signature is written in dark ink and is positioned above the printed name.

Russell C. Silberglied

RCS/jab

cc: John P. Amato, Esq.
Gregory V. Varallo, Esq.
C. Malcolm Cochran, Esq.

EXHIBIT E

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paula.howell@shearman.com
(212) 848-7727

March 10, 2006

Via Email

Russell C. Silberglid
Richards, Layton & Finger
One Rodney Square
920 North King Street
Wilmington, Delaware 19801

Re: Teleglobe Communications Corp., et al. v. BCE Inc. et al.
04-CV-1266

Dear Russell:

We write in response to your letter dated March 6, 2006, in which Plaintiffs purport to be "concerned about" Defendants' Second Amended and Supplemental Disclosures that were served on March 2, 2006 (hereinafter "Defendants' March 2 Disclosures"), and in which you refer to the timing and content of Defendants' disclosures as "not acceptable."

At the risk of belaboring the obvious, I will of course remind you of Plaintiffs' Second Supplemental Initial Disclosures served January 30, 2006. (These were actually misnamed; they were in fact Plaintiffs' third supplemental disclosures.) You seem to think it is significant that you served these disclosures one day before the discovery cutoff, apparently on the theory that we would receive the disclosures on the evening of January 30 and then have an opportunity to depose all the newly listed witnesses on January 31.

Second, your letter mischaracterizes the nature and content of Defendants' March 2 Disclosures. As Plaintiffs acknowledge, over half of the "thirty-two *additional* individuals" identified were previously listed in Plaintiffs' own Rule 26 disclosures, with several appearing in Plaintiffs' Second Supplemental Initial Disclosures that were served on Defendants on January 30. Of

ABU DHABI | BEIJING | BRUSSELS | DÜSSELDORF | FRANKFURT | HONG KONG | LONDON | MANNHEIM | MENLO PARK
MUNICH | NEW YORK | PARIS | ROME | SAN FRANCISCO | SÃO PAULO | SINGAPORE | TOKYO | TORONTO | WASHINGTON, DC

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Russell C. Silberglied
Page 2

March 10, 2006

those remaining, four have been deposed by Defendants,¹ with Plaintiffs being present at the depositions and having the opportunity to conduct cross-examination of the witness. The remaining individuals are fairly low-to mid-level employees at Teleglobe or BCE on the periphery of the issues involved in this case but who might be able to fill in gaps in the factual record if necessary.

With respect to the modifications in the descriptions of the information for which the listed individuals might have discoverable information, the vast majority of description changes were done to reflect the fact that the listed individual had subsequently been deposed and to refer to the individual's deposition testimony. The other revisions were all minor in nature and did not significantly alter the information previously provided.

Finally, you state that Plaintiffs "do not understand" Section I(A) of Defendants' March 2 Disclosures because while the section purports to "supplement" the prior list, it "lists 67 individuals that Defendants previously included." Frankly, we do not understand the source of your confusion. Rule 26(e) clearly provides under the heading "Supplementation of Disclosures and Responses" that the "duty to supplement" includes a duty to provide "additional or corrective information," which is precisely what Defendants have done. *See* Fed. R. Civ. P. 26(e)(1). The list does not merely restate the individuals previously listed, but in each case either updates or corrects the spelling of a name or address, fills in information previously left blank with newly available information, or revises a subject matter description. Therefore, to answer your question, this is a "supplement," not a "restatement."

As for your demand that Defendants immediately provide Plaintiffs with the names of any of the individuals listed in Defendants' March 2 Disclosures who Defendants plan to call at trial and who have not already been deposed, we will make our pretrial disclosures pursuant to the timeframe prescribed by the federal rules and the Court's scheduling order. As for any pretrial depositions (beyond the 25-witness limit that Plaintiffs have already exceeded), we are always willing to consider reasonable proposals as long as they are on a mutual basis.

Sincerely,



Paula M. Howell

¹ Monica Lewis, Comerica Bank, Kerry Brouk and Philippe Jacob.

Russell C. Silberglied
Page 3

March 10, 2006

cc: George J. Wade
Jaculin Aaron
John P. Amato
Gregory V. Varallo
C. Malcolm Cochran